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FAX TRANSMISSION**DATE:** January 5, 2007**PTO IDENTIFIER:** Application Number 10/608,581-Conf. #8412
Patent Number**Inventor:** Tadashi TSUNODA**MESSAGE TO:** US Patent and Trademark Office/ MS Amendment**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP

Anthony A. Laurentano / W. Elana Wang /cfo

PHONE: (617) 227-7400**Attorney Dkt. #:** TOW-029RCE**PAGES (Including Cover Sheet):** 10**CONTENTS:** Transmittal (1 page)
Amendment/Reply (7 pages)
Certificate of Transmission (1 page)

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PTO/SB/21 (09-08)

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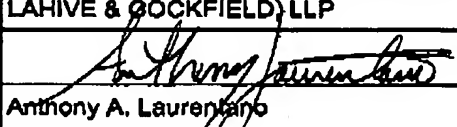
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TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>		Application Number	10/608,581-Conf. #8412
		Filing Date	June 27, 2003
		First Named Inventor	Tadashi TSUNODA
		Art Unit	1745
		Examiner Name	T. S. H. Chuo
Total Number of Pages in This Submission		Attorney Docket Number	TOW-029RCE

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.62 or 1.63	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	LAHIVE & COCKFIELD LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	January 5, 2007	Reg. No.	38,220

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Signature: 

(Anthony A. Laurentano)

Docket No.: TOW-029RCE
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Tadashi Tsunoda

Application No.: 10/608,581

Confirmation No.: 8412

Filed: June 27, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: T. S. H. Chuo

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 6, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.